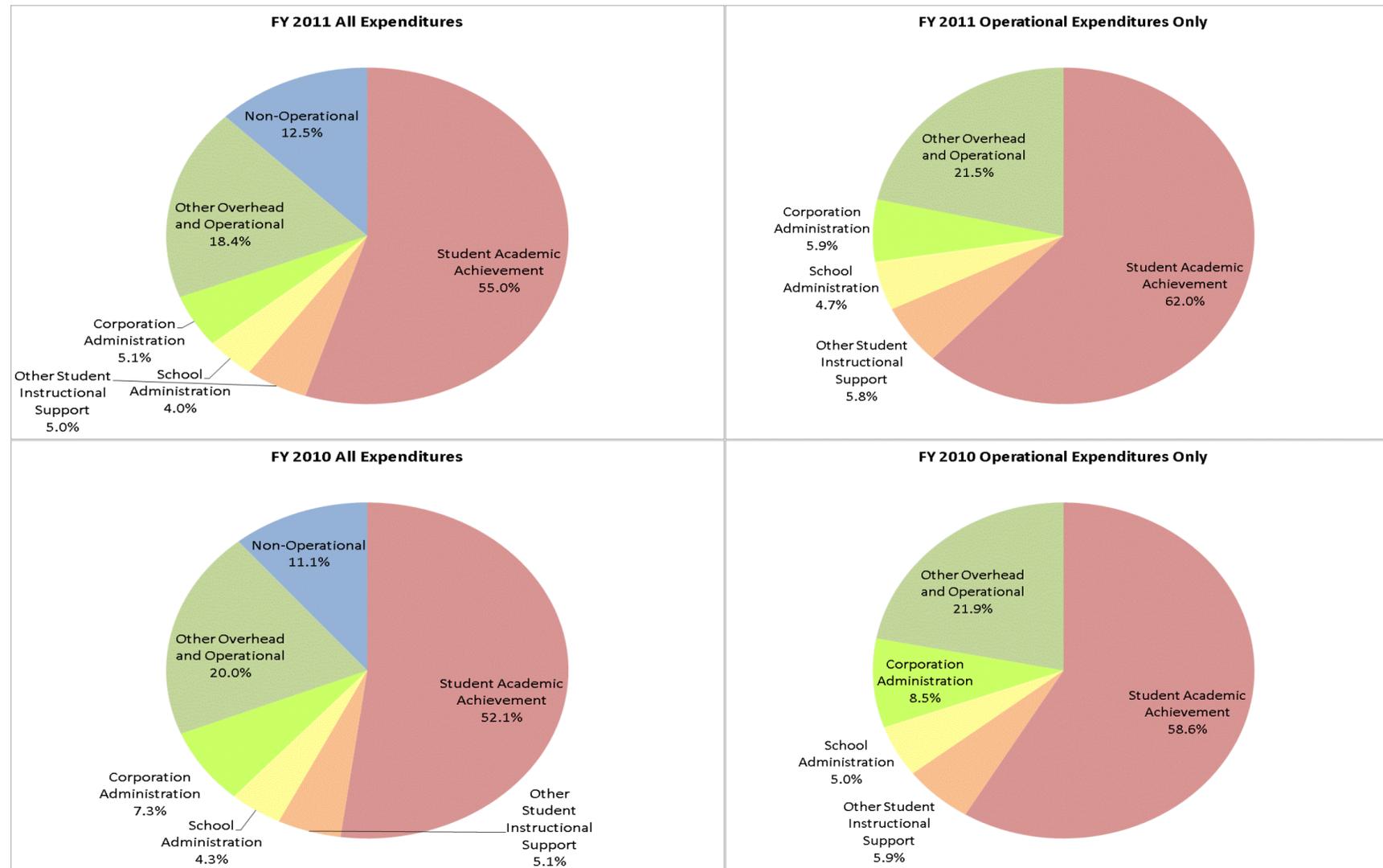


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Marion Community Schools (2865)

Marion Community Schools (2865)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$32,062,567	59.7%	\$31,471,916	55.0%	\$27,084,424	52.1%	\$28,455,512	55.0%
Student Instructional Support	\$5,196,508	9.7%	\$4,559,458	8.0%	\$4,890,825	9.4%	\$4,656,174	9.0%
Overhead and Operational	\$12,702,814	23.7%	\$12,856,670	22.4%	\$14,217,663	27.4%	\$12,166,710	23.5%
Nonoperational	\$3,700,465	6.9%	\$8,380,750	14.6%	\$5,756,365	11.1%	\$6,456,356	12.5%
Grand Total	\$53,662,354		\$57,268,794		\$51,949,278		\$51,734,751	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	69.4%	62.9%	61.6%	64.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool			\$627,053	\$702,899			12%
	11050 Regular Programs; Full Day Kindergarten		\$1,030,054	\$1,435,135	\$1,288,791		25%	-10%
	11100 Regular Programs; Elementary	\$7,143,809	\$6,763,714	\$7,789,494	\$8,717,224	22%	29%	12%
	11200 Regular Programs; Middle/Junior High	\$5,294,206	\$3,858,307	\$4,257,538	\$3,282,810	-38%	-15%	-23%
	11300 Regular Programs; High School	\$3,917,928	\$3,807,166	\$3,987,682	\$4,351,432	11%	14%	9%
	11350 Regular Programs; High School; Academic Honors Diploma	\$51,800	\$57,600			-100%	-100%	
	11440 Vocational Education; Health Occupations	\$1,104	\$412	\$88,798	\$112,411	> 500%	> 500%	27%
	11450 Vocational Education; Consumer and Homemaking	\$31,733	\$38,984			-100%	-100%	
	11460 Vocational Education; Occupational Home Economics		\$2,188	\$2,277	\$2,421		11%	6%
	11470 Vocational Education; Business Education	\$28,858				-100%		
	11480 Vocational Education; Industrial Education A	\$268,120	\$253,487	\$396,350	\$393,288	47%	55%	-1%
	11490 Vocational Education; Industrial Education B	\$303,956	\$245,230	\$407,307	\$451,997	49%	84%	11%
	11590 Other Vocational Education Programs	\$383,825	\$101,517	\$73,908	\$56,578	-85%	-44%	-23%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$26,942			\$49,606	84%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$357,306	\$302,845	\$193,254	\$191,653	-46%	-37%	-1%
	11630 Regular Programs; Alternative Education Programs; High School	\$39,746	\$46,850	\$70,755	\$78,119	97%	67%	10%
	11910 Other Regular Programs; Competency Testing	\$11,466	\$13		\$5,985	-48%	> 500%	
	12110 Gifted And Talented; Gifted and Talented	\$113,004	\$122,622	\$98,833	\$102,302	-9%	-17%	4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$389,999	\$619,682	\$789,519	\$501,437	29%	-19%	-36%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$357,650	\$375,645	\$534,729	\$640,326	79%	70%	20%
	12230 Mental Disabilities; Severe Mental Disabilities	\$8,135	\$1,557			-100%	-100%	
	12310 Physical Impairment; Orthopedic Impairment	\$2,614	\$10,536			-100%	-100%	
	12330 Physical Impairment; Visual Impairment	\$24,947	\$5,274	\$12,212	\$12,680	-49%	140%	4%
	12340 Physical Impairment; Hearing Impairment	\$110,552	\$88,715	\$25,709	\$16,997	-85%	-81%	-34%
	12350 Physical Impairment; Homebound	\$44,240	\$86,190	\$40,522	\$34,232	-23%	-60%	-16%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$194,317	\$268,310	\$648,068	\$420,763	117%	57%	-35%
	12510 Culturally Different; Communication Disorders			\$4,500				-100%
	12520 Culturally Different; Compensatory	\$110,285	\$108,844		\$92,333	-16%	-15%	
	12610 Learning Disability	\$736,290	\$921,436	\$1,016,147	\$989,447	34%	7%	-3%
	12710 Equal Opportunity At Risk	\$245,461	\$220,676	\$278,517	\$246,635	0%	12%	-11%
	12810 Special Education Preschool	\$220,390	\$163,914	\$274,813	\$274,243	24%	67%	0%
	12900 Other Special Programs	\$97,526	\$94,365	\$600,207	\$338,933	248%	259%	-44%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$134,813	\$159,986	\$207,946	\$259,809	93%	62%	25%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$61,448	\$26,914	\$533		-100%	-100%	-100%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$130,205	\$183,058	\$228,764	\$226,935	74%	24%	-1%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$80,155	\$41,318	\$66,111	\$40,319	-50%	-2%	-39%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$35,410	\$34,535	\$12,357	\$632	-98%	-98%	-95%
	14100 Summer School Programs; Elementary	\$36,513	\$22,212			-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$47,142	\$131		\$1,332	-97%	> 500%	
	14300 Summer School Programs; High School	\$53,944	\$18,367	\$75,687	\$72,320	34%	294%	-4%
	16200 Preventive Remediation	\$590,860	\$350,224	\$121,168	\$36,777	-94%	-89%	-70%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)				\$140,755			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$902,547	\$425,890	\$52,453	\$97,629	-89%	-77%	86%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other		\$106,632				-100%	
	17900 Payments to Other Governmental Units Within State; Other			\$142,011	\$217,618			53%
	22110 Improvement of Instruction; Service Area Direction	\$52,200	\$143,872	\$227,550	\$109,598	110%	-24%	-52%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$341,494	\$265,860	\$1,061,137	\$2,303,292	> 500%	> 500%	117%
	22130 Improvement of Instruction; Instructional Staff Training	\$69,186	\$64,392	\$95,631	\$148,760	115%	131%	56%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$29,745		\$928	\$28	-100%		-97%
	22210 Library/Media Services; Service Area Direction	\$147,494	\$60,673			-100%	-100%	
	22220 Library/Media Services; School Library	\$348,475	\$315,876	\$287,263	\$258,762	-26%	-18%	-10%
	22230 Library/Media Services; Audiovisual	\$12,263	\$10,379	\$422		-100%	-100%	-100%
	22240 Library/Media Services; Educational Television	\$472	\$60			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,688	\$208,176		\$12,016	111%	-94%	
	22290 Library/Media Services; Other Educational Media Services	\$63,756	\$27,739	\$43,829	\$44,275	-31%	60%	1%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$100,776	\$50,602	\$114,904	\$126,093	25%	149%	10%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	22320 Instruction, Related Technology; Student Learning Centers			\$43,508	\$7,785			-82%
	22360 Instruction, Related Technology; Network Support	\$81,956	\$208,368	\$258,952	\$420,783	413%	102%	62%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$325				-100%
	22900 Other Support Service, Instructional Staff			\$86,675	\$267,346			208%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,514	\$247,946	\$140,052	\$195,179	128%	-21%	39%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$281,665	\$163,202	\$111,926		-60%	-31%
	25570 Textbooks for Rent or Resale; Materials and Supplies			-\$308				
	26497 2007 Account Code - Teachers Retirement Fund	\$1,160,837	\$1,205,071					
Student Academic Achievement Total		\$25,089,105	\$24,056,078	\$27,084,424	\$28,455,512	13%	18%	5%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction			\$47,983	\$20,892			-56%
	21120 Attendance and Social Work Services; Attendance Services	\$256,889	\$216,824	\$36,896	\$4,703	-98%	-98%	-87%
	21130 Attendance and Social Work Services; Social Work Services	\$879	\$6,614	\$171,449	\$104,395	> 500%	> 500%	-39%
	21140 Attendance and Social Work Services; Pupil Accounting	\$23,307				-100%		
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services				\$38,716			
	21220 Guidance Services; Counseling Services	\$458,510	\$388,194	\$604,227	\$653,107	42%	68%	8%
	21250 Guidance Services; Records Maintenance				\$17,270			
	21290 Guidance Services; Other Guidance Services			\$135,311	\$42,277			-69%
	21310 Health Services; Service Area Direction				\$62,104			
	21320 Health Services; Medical Services	\$10,000	\$7,600	\$33,723	\$29,468	195%	288%	-13%
	21340 Health Services; Nurse Services	\$163,252	\$169,892	\$230,126	\$198,646	22%	17%	-14%
	21390 Health Services; Other Health Services	\$19,952	\$17,470	\$8,919	\$14,402	-28%	-18%	61%
	21420 Psychological Testing	\$119,373		\$237	\$24,113	-80%		> 500%
	21430 Psychological Counseling	\$170,540	\$253,649	\$476,852	\$490,062	187%	93%	3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$253,297	\$357,745	\$503,339	\$478,955	89%	34%	-5%
	21610 Occupational Therapy, Related Services; Service Area Direction				\$6,022			
	21620 Occupational Therapy, Related Services; Occupational Therapy Services				-\$2,092			
	21810 Special Education Administration; Service Area Direction	\$342,498	\$131,340	\$329,119	\$297,938	-13%	127%	-9%
	21890 Special Education Administration; Other Special Education Administration	\$4,028		\$66,034	\$72,138	> 500%		9%
	21910 Other Support Services, Students; Service Area Direction				\$14,165			
	21990 Other Support Services, Students; Other Student Services		\$10,553	\$22,290	\$22,291		111%	0%
	24100 Office of The Principal	\$2,090,235	\$1,781,286	\$2,219,091	\$2,065,139	-1%	16%	-7%
	24900 Other Support Services, School Administration	\$29,860	\$6,509	\$5,230	\$1,465	-95%	-77%	-72%
Student Instructional Support Total		\$3,942,622	\$3,347,676	\$4,890,825	\$4,656,174	18%	39%	-5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,400	\$14,000	\$39,272	\$25,981	21%	86%	-34%
	23150 Board of Education; Legal Services	\$25,115	\$85,744	\$48,224	\$63,132	151%	-26%	31%
	23160 Board of Education; Promotion Expenses	\$2,799	\$2,352	\$919	\$6,168	120%	162%	> 500%
	23190 Board of Education; Other Governing Body Services	\$90,933	\$28,753	\$11,490	\$7,409	-92%	-74%	-36%
	23210 Executive Administration; Office of The Superintendent	\$215,638	\$193,888	\$244,614	\$262,046	22%	35%	7%
	23220 Executive Administration; Community Relations	\$279,352	\$165,191	\$152,694	\$179,722	-36%	9%	18%
	23230 Executive Administration; Staff Relations and Negotiations	\$153,883	\$158,677	\$264,051	\$251,859	64%	59%	-5%
	23290 Executive Administration; Other Executive Administration Services	\$138,933	\$119,338	\$45,190	\$51,414	-63%	-57%	14%
	25110 Fiscal Services; Office of The Business Manager	\$131,174	\$156,296	\$114,363	\$275,074	110%	76%	141%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$67,715	\$52,384	\$66,303	\$23,535	-65%	-55%	-65%
	25150 Fiscal Services; Payroll Services	\$117,875	\$77,845	\$94,807	\$47,406	-60%	-39%	-50%
	25160 Fiscal Services; Financial Accounting	\$69,395	\$40,649	\$94,223	\$38,352	-45%	-6%	-59%
	25191 Other Fiscal Services; Refund of Revenue	\$39,776	\$10,442	\$37,219	\$425,101	> 500%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$7,131	\$9,523	\$4,920	\$1,191	-83%	-87%	-76%
	25195 Other Fiscal Services; Bank Account Service Charge		\$8,933	\$13,553	\$10,603		19%	-22%
	25196 Other Fiscal Services; Cash Change			\$200				-100%
	25199 Other Fiscal Services; Other	\$26	\$10	\$30,720	\$41,716	> 500%	> 500%	36%
	25300 Printing, Publishing, and Duplicating Services	\$36,308	\$28,704	\$22,113	\$31,231	-14%	9%	41%
	25400 Planning, Research, Development and Evaluation	\$585	\$2,260	\$3,875	\$1,640	180%	-27%	-58%
	25750 Personnel Services; Health Services	\$1,373	\$170	\$616	\$876	-36%	415%	42%
	25790 Personnel Services; Other Professional Services			\$2,423,121	\$584,833			-76%
	25850 Administrative Technology Services; Network Support				\$3,938			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Marion Community Schools (2865)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$340				-100%
	25920 Ditch Assessments		\$1,074	\$21			-100%	-100%
	25940 Settlements				\$225,000			
	25990 Other Support Services, Central	\$336,746	\$208,386	\$89,951	\$66,761	-80%	-68%	-26%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,118	\$37,100	\$46,013	\$23,411	-22%	-37%	-49%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,837,891	\$4,690,680	\$4,861,831	\$4,605,322	-5%	-2%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,242	\$12,167	\$12,374	\$62,404	224%	413%	404%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,029,954	\$1,007,053	\$729,168	\$683,971	-34%	-32%	-6%
	26499 2007 Account Code - Other		\$330,593					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,577	\$24,650	\$16,683	\$28,238	167%	15%	69%
	26600 Operation and Maintenance of Plant Services; Security Services	\$135,038	\$124,834	\$94,964	\$79,946	-41%	-36%	-16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$153,603	\$440,828	\$408,283	\$392,140	155%	-11%	-4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$58,808	\$83,461	\$64,060	\$5,231	-91%	-94%	-92%
	27010 Student Transportation; Service Area Direction	\$54,502	\$3,469	\$96,527	\$24,152	-56%	> 500%	-75%
	27100 Student Transportation; Vehicle Operation	\$928,767	\$878,269	\$1,079,277	\$1,231,602	33%	40%	14%
	27200 Student Transportation; Monitoring Services	\$52,126	\$83,497	\$152,736	\$137,788	164%	65%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$318,862	\$386,821	\$557,881	\$554,987	74%	43%	-1%
	27400 Student Transportation; Purchase of School Buses	\$282,141	\$296,385	\$455,545		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$20,741	\$16,819	\$16,679	\$24,493	18%	46%	47%
	27700 Student Transportation; Contracted Transportation Services	\$5,467	\$8,455	\$6,567	\$10,777	97%	27%	64%
	27900 Student Transportation; Other Student Transportation Services	\$372		\$30,141	\$46,558	> 500%		54%
	27910 Student Transportation; Bus Driver Training			\$400	\$956			139%
	31100 Food Services Operations; Service Area Direction	\$269,911	\$247,609	\$351,105	\$246,857	-9%	0%	-30%
	31200 Food Services Operations; Food Preparation and Dispensing	\$521,023	\$495,195	\$481,385	\$440,010	-16%	-11%	-9%
	31300 Food Services Operations; Food Delivery				\$216			
	31400 Food Services Operations; Food Purchases	\$588,562	\$610,217	\$781,722	\$783,250	33%	28%	0%
	31900 Other Food Services	\$86,093	\$130,421	\$171,521	\$159,416	85%	22%	-7%
Overhead and Operational Total		\$11,139,955	\$11,273,141	\$14,217,663	\$12,166,710	9%	8%	-14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$908	-\$908			-200%
	33200 Community Recreation	\$11,750				-100%		
	33300 Civic Services	\$80,790	\$51,363	\$72,615	\$140,560	74%	174%	94%
	33400 Athletic Coaches	\$429,585	\$480,610	\$478,675	\$463,136	8%	-4%	-3%
	33500 Welfare Activities Services		\$415				-100%	
	33910 High School Band Uniforms			\$980				-100%
	33940 Child Care Services	\$77,394				-100%		
	33990 Other Community Services; Other	\$4,291	\$3,216	\$4,597	\$3,594	-16%	12%	-22%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$303,299			\$11,790	-96%		
	43000 Facilities Acquisition and Construction; Professional Services	\$41,832	\$14,970	\$69,379	\$13,383	-68%	-11%	-81%
	45100 Building Acquisition, Construction and Improvements	\$905,734	\$2,692,699	\$979,851	\$1,720,774	90%	-36%	76%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$348,322		\$93,500		-73%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$158,985		\$177,226	\$249,738	57%		41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,030,128	\$1,033,082	\$939,623	\$752,710	-27%	-27%	-20%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$146,880	\$80,000	\$44,897		-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$250,000	\$665,000	\$1,435,000	\$605,000	142%	-9%	-58%
	52100 Debt Services; Interest on Debt; Bonds	\$37,500	\$1,264,024	\$1,544,264	\$677,282	> 500%	-46%	-56%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$55,743	\$228,456	\$470	\$9,567	-83%	-96%	> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal		\$1,307,500		\$1,661,000		27%	
	54200 Common School Fund; Principal				\$49,210			
	60700 Nonprogramed Charges; Scholarships	\$7,794	\$22,039	\$7,880	\$6,020	-23%	-73%	-24%
Nonoperational Total		\$3,541,706	\$8,191,696	\$5,756,365	\$6,456,356	82%	-21%	12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$627,391	\$563,966					
	26492 2007 Account Code - Social Security	\$2,308,217	\$2,089,249					
	26493 2007 Account Code - Workmen's Compensation	\$183,012	\$335,861					
	26494 2007 Account Code - Group Insurance	\$5,486,168	\$5,513,675					
	26496 2007 Account Code - Unemployment Compensation	\$14,604	\$97,882					

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,329,573	\$1,799,569					
Prorated By Fund Total		\$9,948,966	\$10,400,202					